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CHAPTER 1**GENERAL OVERVIEW**0101 **GENERAL**

010101. Mission of the Office of the Chief Financial Officer. The Office of the Chief Financial Officer (CFO) (OCFO) was established in accordance with the Chief Financial Officer's Act of 1990 (Public Law 101-576) to provide professional leadership for the planning, analysis, justification, control, and reporting of all Agency fiscal resources, and for Agency strategic management and planning, and performance measurement. The NASA Chief Financial Officer website (<http://www.ifmp.nasa.gov/codeb/about/about.htm>) lists the mission objectives of the CFO. A significant portion of the functions for which the CFO is responsible relate to the preparation of financial reports for parties internal and external to NASA. Those functions include the following:

A. Develop and maintain an integrated Agency planning, budgeting, performance reporting, accounting, and financial management system, including financial reporting and financial management internal controls.

B. Monitor the financial execution of the Agency budget in relation to actual expenditures, monitor quality and performance of ongoing activities, analyze ongoing activities and identify potential performance issues, and prepare and submit timely and accurate financial and performance reports to the Administrator.

C. Prepare and transmit an annual financial statement and budget information to the Administrator, the Director of the Office of Management and Budget (OMB), the Congressional Committees of Jurisdiction and other authorities who review NASA's financial matters.

D. Work with the Office of Inspector General (OIG) to ensure timeliness of the financial statement audit required by the CFOs Act.

0102 **EXTERNAL FINANCIAL REPORTS**

NASA prepares a variety of financial reports intended primarily for external parties. The external parties include the Office of Management and Budget (OMB), Department of the Treasury, and the Congress. The public may also receive any of those external financial reports that do not contain sensitive material. The following subsections disclose the external financial reports required of NASA and the chapters containing instructions on their preparation.

Chapter 2: Quarterly and Annual Financial Statements

Chapter 3: Closing Package

Chapter 4: Federal Agencies' Centralized Trial-Balance System (FACTS I and FACTS II)

Chapter 5: Accounts Receivable Due from the Public

Chapter 6: International Transactions of the Federal Government

Chapter 7: Summary of Commitments and Contingencies

Chapter 8: Capital and Operating Leases Report

Chapter 9: Report of Estimated Foreign Currency Collections and Expenditures

Chapter 10: Reports on Unvouchered Expenditures

Chapter 11: Payment Activities Report

Chapter 12: Payments from Non-Federal Sources for Travel Expenses

Chapter 13: Program and Financing Schedule

Chapter 14: Statement on Transactions, FMS Form 224

Chapter 15: Closed Accounts Report

Chapter 16: Heritage Asset Reporting

Chapter 17: Report on Contractual Research and Development Services from the Private Sector

Chapter 18: Certification of Obligations

CHAPTER 2**PROPRIETARY FINANCIAL STATEMENTS**0201 **GENERAL**

The Office of Management and Budget (OMB) published Bulletin No. 01-09, Form and Content of Agency Financial Statements, as a guide for the form and content of the quarterly and annual financial statements that are required to be submitted to the Director of the Office of Management and Budget (OMB) and the Congress. Financial Statements are required pursuant to the Chief Financial Officers Act, as amended by the Reports Consolidation Act of 2000 (P.L.106-531). These statements are in addition to the reports submitted to OMB for purposes of monitoring budget execution.

Federal financial statements are prepared in accordance with policies prescribed by OMB in its Bulletin. The OMB Bulletin may be accessed at the following website - [OMB Bulletin 01-09 Form and Content Guidance](#). The OMB prescribed formats and instructions provide a framework within which individual agencies have flexibility to provide information useful to the Congress, agency managers, and the public.

0202 **REQUIRED STATEMENTS**

020201. The basic statements required by OMB of NASA include:

- A. Balance Sheet
- B. Statement of Net Cost.
- C. Statement of Changes in Net Position
- D. Statement of Budgetary Resources
- E. Statement of Financing

Basic statements prepared in accordance with the OMB Bulletin should present summary or detailed information necessary to make the statements useful and comprehensive. Diligence should be taken to avoid placing too much detail in the body of the statements which cannot be easily understood. Where substantial detail is necessary to properly convey the information, the body of the statement should contain summary information and the detail should be reported in notes to the statements. The instructions provided in OMB Bulletin 01-09 describe the level of information that should be presented for each of the basic statements.

020202. Preparation Assistance. Preparers of financial statements seeking additional guidance on matters involving the recognition and measurement requirements for the transactions and information presented in the Quarterly and Annual Financial Statements, should refer to the specific Federal Accounting Standards Advisory Board (FASAB) standards governing those requirements. These standards are available at <http://www.fasab.gov/accepted.html>. These standards are authoritative guidance for Federal agencies.

020203. Report Due Date. Quarterly and Annual financial statements are required. A notification will be provided by the Office of the Chief Financial Officer (OCFO) for those dates. For fiscal year 2004, the September 30, 2004 Annual report is due to OMB by November 15, 2004.

0203 DESCRIPTION OF REQUIRED REPORTS

020301. Balance Sheet. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity exclusive of items subject to stewardship reporting (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position). Guidance on specific general ledger accounts comprising each line of the Balance Sheet can be located at the following website of the Department of the Treasury (http://www.fms.treas.gov/ussgl/tfm_releases/effective05/sec5BalSht2004pgs25-32.pdf).

020302. Statement of Net Cost. The Statement of Net Cost is designed to show separately the components of the net cost of the reporting entity's operations for the period. However, OMB recognizes that the organizational structure and operations of some entities are so complex that to fully display their sub-organizations' major programs and activities may require supporting schedules included in the notes to the financial statements to supplement the information in the Statement of Net Cost. Net cost of operations is the gross cost incurred by the reporting entity less any exchange revenue earned from its activities. The gross cost of a program consists of the full cost of the outputs produced by that program plus any non-production costs that can be assigned to the program (non-production costs are costs linked to events other than the production of goods and services). The net cost of a program consists of gross cost less related exchange revenues. By disclosing the gross and net cost of the entity's programs, the Statement of Net Cost provides information that can be related to the outputs and outcomes of the programs and activities. The Statement of Net Cost and related supporting schedules classify revenue and cost information by suborganization or responsibility segment and, to the extent practicable, within each classification by major program. (Suborganizations are considered to be generally equivalent to responsibility segments.) Preparers of the Statement of Net Cost should present responsibility segments that align directly with the major goals and outputs described in the entity's strategic and performance plans, required by Public Law 103-62, the [Government Performance and Results Act \(GPRA\) of 1993](#).

The Statement of Net Cost and related supporting schedules should show the net cost of operations for the reporting entity as a whole and its programs and suborganizations. This can be accomplished by reporting by program: (1) the gross cost of goods and services provided to Federal Government agencies (intragovernmental), (2) the gross cost of goods, services, transfers, and grants provided to the public, (3) related exchange revenues, (4) the excess of costs over exchange revenues (net program costs), (5) the costs that cannot be assigned to specific programs or outputs, and (6) the exchange revenues that cannot be attributed to specific programs and outputs. Guidance on specific general ledger accounts comprising each line of the Statement of Net Cost can be found at the following website of the Department of the Treasury (http://www.fms.treas.gov/ussgl/tfm_releases/effective05/sec5NetCost2004pgs33-36.pdf).

020303. Statement of Changes in Net Position. The Statement of Changes in Net Position reports the change in net position during the reporting period. Net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to better understand the nature of changes to net position as a whole.

Both components of net position are also reflected as line items on the Balance Sheet. Budgetary appropriations received in this statement tie directly to the Statement of Budgetary Resources. The Other Financing Sources section of this statement will tie directly to the Statement of Financing. The Net Cost of Operations line ties directly to the Statement of Net cost. Guidance on specific general ledger accounts comprising each line of the Statement of Changes in Net Position can be found at the following website of the Department of the Treasury (http://www.fms.treas.gov/ussgl/tfm_releases/effective05/sec5ChNetPos2004pgs37-40.pdf).

020304. Statement of Budgetary Resources. The Statement of Budgetary Resources (SBR) and related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. It is the only financial statement exclusively derived from an entity's budgetary general ledger in accordance with budgetary accounting rules, which are incorporated into GAAP for the Federal Government. Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133) and with information reported in the Budget of the United States Government. The SBR is an agency-wide report, which aggregates account-level information reported in the SF 133. Any material differences between comparable information contained in these three documents/reports must be disclosed in the footnotes to this statement. Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in OMB Circular No. A-11, *Preparation, Submission, and Execution of the Budget*. OMB Circular No. A-11 provides definitions and instructions for each line item reported in this statement (http://www.whitehouse.gov/omb/circulars/a11/current_year/app_f.pdf). Guidance on specific general ledger accounts comprising each line of the Statement of Budgetary Resources can be located at the following website of the Department of the Treasury (http://www.fms.treas.gov/ussgl/tfm_releases/effective05/sec5SF1332004pgs3-16.pdf).

020305. Statement of Financing. The Statement of Financing is the bridge between an entity's budgetary and financial (i.e., proprietary) accounting. The Statement of

Financing articulates the relationship between net obligations derived from an entity's budgetary accounts and net cost of operations derived from the entity's proprietary accounts by identifying and explaining key differences between the two numbers. Most entity transactions are recorded in both budgetary and proprietary accounts. However, because different accounting bases are used for budgetary and proprietary accounting, some transactions may appear in only one set of accounts (e.g., accrual of environmental and disposal liabilities which is recorded only in the proprietary records). Furthermore, not all obligations or offsetting collections may result in expenses or exchange revenue (e.g., purchase of a building is capitalized on the balance sheet in the proprietary accounts but obligated and outlayed in the budgetary accounts). The statement is structured to first identify total resources used by an entity during the period (budgetary and other) and then makes adjustments to the resources based upon how they were used to finance net obligations or net cost. Budgetary resources reported in this statement are those resources as defined in OMB Circular No. A-11 and also reported on the Statement of Budgetary Resources. Other resources reported in this statement are also reflected in the Statement of Changes in Net Position. Preparers of financial statements should refer to *FASAB's Implementation Guide to Statement of Federal Financial Accounting Standards (SFFAS) No. 7* (<http://www.fasab.gov/pdf/impguid7200204.pdf>) for more detailed guidance useful in preparing the Statement of Financing. Preparers of financial statements have flexibility as to the level of detail presented, e.g., the information should be presented for the reporting entity as a whole and, if the preparer elects, for the major suborganizations or responsibility segments or for the major budget accounts. Guidance on specific general ledger accounts comprising each line of the Statement of Financing can be found at the following website of the Department of the Treasury.

(http://www.fms.treas.gov/ussgl/tfm_releases/effective05/sec5SoF2004pgs41-52.pdf).

0204 NASA FINANCIAL STATEMENT CHECKLIST

NASA Headquarters, Office of the Chief Financial Officer (OCFO), will provide a checklist of actions needed to complete and verify various elements of the financial statements on an annual basis.

CHAPTER 3**CLOSING PACKAGE****0301 GENERAL**

The Closing Package methodology was designed by the Department of Treasury to link an Agency's comparative, audited consolidated, department level financial statements to the Financial Report of the United States Government (FR) starting in fiscal year 2004. The Closing Package is the data submitted by each agency for inclusion in the FR. Closing Package data is submitted by the Government-wide Financial Reporting System (GFRS). The GFRS is the system developed by the Department of Treasury's Financial Management Service to capture each agency's Closing Package information. [Treasury Financial Management Service Closing Package Frequently Asked Questions](#) provides clarification on the preparation, timing, and technical requirements. The closing package process is intended to resolve some of the material deficiencies identified by the Government Accountability Office (GAO).

0302 REQUIREMENTS

030201. GFRS Data Requirements. The Master Appropriation File (MAF) and Adjusted Trial Balance (ATB) data submission are two key data requirements for the GFRS. ATB data is a tool used to facilitate the Closing Package and is not covered in the audit requirements of the Closing Package. Agencies are required to submit Notes at the department wide entity level using GFRS. The Notes will be submitted through two different modules in the Closing Package. One is titled FR Notes and the second is titled Other FR Data. Notes are no longer submitted through the Federal Agencies' Centralized Trial-Balance System (FACTS) I application. The "business line" entity concept previously used in FACTS I is no longer applicable in either system. An Accounts Grouping Worksheet (AGW) is not required.

0303 PREPARATION OF CLOSING PACKAGE

030301. Responsibility. The NASA Chief Financial Officer (CFO) is responsible for the preparation of the Closing Package at the agency level and the certification of its accuracy with the comparative, audited, consolidated agency level financial statements.

030302. Comparative Data. The Closing Package contains comparative data, and the CFO must submit comparative data via the GFRS. Fiscal Year (FY) 2003 financial statement comparative data must be reclassified to the standard format of the Closing Package.

030303. Financial Statement Notes. ATB Financial Statement Notes data submission is required through FACTS I.

030304. Audit. The NASA Inspector General (IG) must provide assurance as to the consistency of the Closing Package information with the NASA's comparative, audited, consolidated department-level financial statements. The OIG opinion on the closing package data for FY 2004 is due on November 18, 2004.

0304 DUE DATE

NASA is required to adhere to the following Closing Package key dates for each fiscal year:

Period 12 Closed Date – 21 days	Window opens for the agency financial statement template submission.
Period 12 Closed Date + 1 day*	Verifying entity financial statement templates are due.
Period 12 Closed Date + 1 day*	Window opens for Closing Package submission.
Period 12 Closed Date + 45 days*	All entity Closing Package submissions are due.

* Represents the "no-later-than-date." Agencies should submit data as early as possible.

0305 TRAINING

NASA personnel for all entities that currently submit a Master Appropriation Files (MAF), Adjusted Trial Balances (ATBs), and FACTS I Notes will need to obtain training to familiarize themselves with the GFRS and the Closing Package process. Training is available from the Department of the Treasury Financial Management Service (FMS) [FMS training on GFRS requirements](#).

0306 GAINING ACCESS TO GOVERNMENT-WIDE FINANCIAL REPORTING SYSTEM (GFRS)

030601. GFRS is an Internet application, operated by the Bureau of Public Debt (BPD), similar to other Government On-Line Accounting Link Information Access System (GOALS) II IAS applications. Access to the Internet and Adobe Acrobat Reader are required. GFRS requires Internet Explorer 5.0 or higher or Netscape 4.75 or higher. Internet Explorer is preferred.

030602. GFRS Access. To access GFRS you will need to log in through the GOALS II/IAS log in screen. Therefore, if you have an existing user ID and password for the GOALS II/IAS screen, then you will not need another one. However, you need to submit an Enterprise System Access Request (ESAAS) form requesting access to the GFRS application. (See fms.treas.gov/factsi/) for access request forms.

CHAPTER 4**FACTS I and FACTS II**0401 FACTS I

The Federal Agencies Centralized Trial-Balance System (FACTS) was developed to allow the submission of financial reporting data via an adjusted trial balance and a NOTES report using standard general ledger accounts and other data elements. The Treasury Financial Manual ([TFM](#)) describes requirements for the electronic transmission of pre-closing adjusted trial balance(s) and the FACTS I data verification process for fiscal year end reporting.

FACTS I supports FMS' tactical objective of improving financial management in the Federal government and supports the Office of Management and Budget (OMB) in implementing financial management legislation government-wide.

040101. FACTS I User Guide. The FACTS I User Guide is located at the following hyperlink: [FACTS I User Guide](#)

040102. FACTS I Attributes. To meet external reporting requirements, agencies need to report data at a level below the 4-digit United States Standard General Ledger (USSGL) account. Agencies' systems must capture this information at the transaction level by recording transactions using USSGL 4-digit accounts plus attributes.

Attributes are like adjectives that further describe a USSGL account in order to meet a specific reporting requirement. Domain values are all of the possible valid choices within an attribute. Therefore, only those attributes and those domain values that are necessary to uniquely identify the reporting requirement should appear on the crosswalks.

The attributes in the FACTS I data table were effective in agencies' systems October 1, 2000, for fiscal 2001 yearend reporting. However, attributes collected in FACTS I are used in preparation of the Financial Report of the United States Government and do not include all of the attributes used to prepare agency financial statements required by OMB.

USSGL attribute tables for the FACTS I "trial-balance" reporting system administered by the Department of Treasury Financial Management Service are located at the following website: [USSGL Account Attributes](#).

040103. Gaining Access to FACTS I. The FACTS I application on GOALS II is an Internet application. Any user requesting access to FACTS I on GOALS II must submit a GOALS II ESAAS form to obtain a logon ID and password. Users can download the Enterprise Security Access Administration System (ESAAS) request form from the Internet Web site at <http://www.fms.treas.gov/goals>. Fax the completed form to the Department of Treasury's Financial Reports Division (FRD) at 202-874-9907. Processing the access request form and mailing the logon ID and password require significant lead time; therefore, please request a logon ID and password for all users as soon as possible.


040104. Information on FACTS I. Contact the Department of Treasury Financial Reports Division (FRD) for information related to the FACTS I roles listed on the ESAAS form since FRD affords specific privileges to each role. Users requesting to switch FACTS I roles must contact FRD for approval and must submit an ESAAS form for processing. If a user misplaces or forgets the logon ID or password, he or she should contact the GOALS II Customer Support Staff on 202-874-8270 to request resetting the ID or password. For information relating to the FACTS I application on GOALS II, contact FRD at 202-874-9910. For GOALS II training needs, call the GOALS II Customer Support Staff at 202-874-8270.

040105. Treasury Bulletins on FACTS I. The Department of the Treasury publishes bulletins on various topics including FACTS I. A listing of, and electronic access to those bulletins is available at the following website: <http://www.fms.treas.gov/tfm/vol1/bull.html>

0402 FACTS II

The Federal Agencies' Centralized Trial-Balance System (FACTS II) is a computer program that allows agencies to submit one set of accounting data. This data includes mostly budgetary information that is required for the Report on Budget Execution and Budgetary Resources (SF 133), the Year-End Closing Statement (FMS 2108), and much of the initial data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget. Treasury, OMB and other agencies recognize that data for all accounts submitted on the FMS 2108, SF 133, and P&F Schedule in the President's Budget should agree, and should be reported consistently from all agencies. In order to eliminate duplicate reporting and improve the consistency of data reported government-wide, an inter-agency group spent a year determining how accounting data in agency systems should map to each entry on the FMS 2108, SF 133, and much of the prior year column of the P&F Schedule. The group used Standard General Ledger (USSGL) accounts, and also identified 20 other kinds of data that are needed to create precise crosswalks between agency accounting data (mostly budgetary, some proprietary) and the FMS 2108, SF 133, and P&F. Since then, Treasury and OMB have made a number of changes in the data they collect from agencies to improve the consistency of what they request, and to improve the consistency between data in agency accounting systems and what Treasury and OMB publish.

040201. FACTS II Benefits. FACTS II provides numerous benefits for agencies, FMS and OMB. For example, FACTS II:

- Eliminates duplicate reporting: agencies submit one set of FACTS II data rather than separately submitting SF 133, FMS 2108 and P&F data.
- Initializes much of the prior year column of the P&F Schedule with FACTS II data, saving data entry for budget formulation shops.
- Eliminates reconciling FMS 2108, SF 133 and P&F submissions
- Improves consistency of data reported across the government by relying on USSGL account adjusted trial balances plus attributes. The use of FACTS II requires familiarity with basic accounting, USSGL accounts and related attributes that are used for FACTS II reporting.
- Allows data to be submitted via bulk transfers using [FACTS II Bulk Transfer File Formats](#) .
- Facilitates communication between budget formulation and budget execution staffs.
- Produces SF 133 and FMS 2108 report output.

Additional information about FACTS II can be found at the following website:
<http://www.fms.treas.gov/factsii/index.html>

040201. FACTS II User Guide. The FACTS II User Guide is located at the following website: http://www.fms.treas.gov/factsii/factsii_cleint_user_guide_q32004.pdf

040202. FACTS II Attributes. Subparagraph 040102 above explains the purpose of attributes. Attributes used in the FACTS II reporting system are located at the following website:
http://www.fms.treas.gov/ussgl/tfm_archive/effective03_sept02/sec4factsiiattable2003pgs63-69.pdf

040203. Gaining Access to FACTS II. Any user requesting access to FACTS II must submit a GOALS II ESAAS form to obtain a SecurID card, logon ID, and password. Users can download the ESAAS form from the Internet Web site at <http://www.fms.treas.gov/goals>. On the ESAAS form, select a FACTS II role. The FACTS II roles include:

- A. Preparers-Input FACTS II data, ensure the data passes edits, and change data status;
- B. Certifiers-Reject or approve and certify the data for fourth-quarter submission only; and
- C. Headquarters reviewers-View the data of all Treasury Account Fund Symbol (TAFS) within a department.

Budget Reports Division (BRD) will establish FACTS II role assignments. It will assign TAFS to preparers and preparers to certifiers and headquarters reviewers.

Agencies fax the completed ESAAS form to 202-874-7232. Processing the access request form and mailing the card require significant lead time; therefore, please request a

SecurID card, logon ID, and password for all users as soon as possible. Contact BRD on 202-874-9880 for further questions or follow-up.

Users requesting to switch FACTS II roles contact BRD for approval and submit an ESAAS form for processing. Users transferring to a different agency notify BRD and submit an ESAAS form to update their SecurID card and ID profile.

If a user misplaces or forgets the logon ID or password, he or she should contact the FMS Help Desk on 202-874-4357 to request resetting of the ID or password. Report lost or stolen SecurID cards to FMS' Security Office and complete an ESAAS form requesting revocation of the lost card and reissue of a replacement card.

To return any SecurID card or revoke FACTS II access, send the card with a letter from management requesting revocation of the access to the FMS Security Office at:

Enterprise Security Branch
Financial Management Service
3700 East-West Highway, Room 279
Hyattsville, MD 20782
Telephone: 202-874-4357

040204. Information on FACTS II. For specific guidance on reporting via FACTS II, see the Internet Web site at <http://www.fms.treas.gov/factsii>. For assistance in logging on and navigating through the FACTS II application, click on the link to the FACTS II User's Guide at http://www.fms.treas.gov/factsii/factsii_cleint_user_guide_q32004.pdf. For crosswalks to standard external reports (FMS 2108 and SF 133), refer to the USSGL at <http://www.fms.treas.gov/ussgl/current.html>. The most recent list of USSGL attributes used on the budgetary reports are at <http://www.fms.treas.gov/ussgl/current.html>.

Refer dial-up and logon questions to the FMS Help Desk on 202-874-4357. Refer questions on the FACTS II application, such as edit checks and TAFS, to the Combined Statement Team (202-874-9880).

Maintain up-to-date information on the FACTS II Contact Information profile, such as telephone numbers and e-mail addresses. Access the Contact Information dialogue box through the FACTS II on-line application under the File menu of the toolbar.

040205. Treasury Bulletins on FACTS II. The Department of the Treasury publishes bulletins on various topics including FACTS II. A listing of, and electronic access to those bulletins is available at the following website: <http://www.fms.treas.gov/tfm/vol1/bull.html>

CHAPTER 5**REPORT ON RECEIVABLES DUE FROM THE PUBLIC**0501 GENERAL

The Department of the Treasury's Financial Management Services (FMS) requires the information contained in the Report on Receivables Due from the Public in accordance with the Debt Collection Improvement Act of 1996 (DCIA) 31 United States Code, Section 3719, and United States Code Title 31, Money and Finance, Chapter 35, "Accounting and Collections," Section 3515.

NASA Centers are required to estimate and report uncollectible accounts receivable. Each Center is required to submit a consolidated Report on Receivables Due from the Public quarterly, covering all fund sources, as of the end of each quarter (e.g., September 30th). This must include backup documentation (as specified by the IFMP/SAP system) to account for receivables. NASA Headquarters, Office of the Chief Financial Officer (OCFO), is responsible for consolidating the data submitted by Centers and submitting the report to the Department of Treasury on behalf of the agency.

0502 INSTRUCTIONS

050201. Detailed instructions for completing the Receivables Report are contained in the FMS' Debt Management Services "Instructional Workbook for Preparing the Report on Receivables Due from the Public." These instructions can be found at <http://www.fms.treas.gov/debt/dmrecv.pdf>. This workbook contains certification instructions, verification instructions, form identification and preparer information, glossary, and detailed descriptions of each section and line of the report. The form is included at the end of this chapter for reference purposes only. Forms and worksheets can be obtained from the FMS.

050202. The Receivables Report consists of three parts: I - Status of Receivables, II - Debt Management Tool and Technique Performance Data, and III - Footnotes. The form asks for data in two columns:

A. Column 1 - Number of Receivables: The number should represent the actual number of debts or claims. Examples: (1) if a debtor has several separate claims, each claim should be counted individually; or (2) if a claim has numerous bills/invoices or is being paid in installments, each invoice or installment payment should not be counted individually; the underlying claim is counted once.

B. Column 2 - Dollar Amount of Receivables: The dollar amount should represent the sum of the principal, interest and late charges associated with the receivables. Dollar amounts are reported in whole dollars. Amounts of 49 cents or less should be rounded down to the nearest dollar and amounts of 50 to 99 cents should be rounded up to the next dollar.

Agency programs are required to submit separate reports for direct loans, defaulted guaranteed loans, and administrative receivables (that is, receivables generated from activities other than direct or defaulted guaranteed loans).

0503 SUBMISSION

050301. Due Dates. FMS requires that all federal agencies report quarterly. Reports are due to FMS by the end of the 30th day of the month following the close of the quarter (for example, 2nd quarter reports are due by April 30th). All 4th quarter reports are due by November 15th. To comply with these deadlines, Center Deputy Chief Financial Officers (DCFOs) must submit their report to Headquarters on the 5th business day following the end of each quarter.

050302. Certification. The Center Deputy Chief Financial Officer, Finance (DCFO (F)) must certify that the information presented in the 4th quarter (year-end) report is accurate and consistent with data in NASA's accounting system. This certification must be submitted with the Receivables Report to Headquarters. All 4th quarter (year-end) reports must be certified by the NASA's CFO. Certification means that the amounts reported on the Receivables Report for cross servicing and offset are correct and will be used to monitor compliance with the DCIA. Certifications are due to FMS by December 15th.

050303. Mailing. An original and one copy of the report is required for submission to Headquarters. The envelope containing the report will bear the following legend in the lower left hand corner: "Financial Reports - Please deliver unopened to the Office of the Chief Financial Officer."

NASA will submit the Agency's report via the Internet utilizing the Debt Management Information System (DMIS).

Part I - Status of Receivables					
				Number	Dollars
Section A Receivables and Collections					
(1) Beginning FY Balance				0	
(2) New Receivables(+)					
(3) Accruals(+)					
(4) Collections on Receivables(-)					
(A) At Agency(-)					
(B) At Third Party(-)					
(C) Asset Sales(-)					
(D) Other - must footnote(-)					
(5) Adjustments(+ or -)					
(A) Reclassified/Adjusted Amounts(+ or -)					
(B) Adjustments Due to Sale of Assets(+ or -)					
(C) Consolidations(+ or -)					
(6) Amounts Written Off(-)					
(A) Currently not Collectible(-)					
(B) Written off and Closed Out(-)					
(7) Ending Balance					
(A) Foreign/Sovereign(+)					
(B) State and Local Government(+)					
(8) Rescheduled Debt					
(A) Delinquent(+)					
(B) Non-Delinquent(+)					
(9) Interest & Late Charges(+)					

Part II - Debt Management Tool and Technique Performance Data		
	Number	Dollars
Section A Delinquent Debt 180 Days or Less		
(1) Total Delinquencies 1-180 Days(+)		
(A) In Bankruptcy(+)		
(B) In Forbearance or In Formal Appeals Process(+)		
(C) In Foreclosure(+)		
(D) At Private Collection Agencies(+)		
(E) At DOJ(+)		
(F) Eligible for Internal Offset(+)		
(G) In Wage Garnishment(+)		
(H) At Treasury for Cross Servicing(+)		
(I) At Treasury for Offset(+)		
(J) At Agency(+)		
(K) Other - must footnote(+)		

Section B Debt Eligible for Referral to Treasury for Offset and Cross-Servicing			
(1) Debt Eligible for Referral to Treasury for Offset			
(A) Delinquent Debt Over 180 Days and Currently not Collectible			
(B) In Bankruptcy(-)			
(C) Foreign Sovereign Debt(-)			
(D) In Forbearance or Formal Appeals Process(-)			
(E) In Foreclosure(-)			
(F) Other - must footnote(+ or -)			
(G) Debt Eligible for Referral to Treasury for Offset(+)			
(H) Debt Referred to DOJ/Litigation(-)			
(I) Debt Eligible for Referral to Offset by Agency			
(J) Debt Referred to Treasury for Offset(-)			
(K) Balance of Debt Eligible for referral by the Agency			
(2) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing			
(A) Debt Eligible for Referral to Offset by Agency			
(B) At PCAs(-)			
(C) Eligible for Internal Offset(-)			
(D) Debt Exempted by Treasury from Cross Servicing(-)			
(E) Other - must footnote(+ or -)			
(F) Debt Eligible for Referral to Treasury or a Designated Debt Collection Center for Cross-Servicing(+)			
(G) Debt Referred to Treasury for Cross Servicing(-)			
(H) Balance of Debt Eligible for referral by the Agency			

Section C Collections				
(1) Collections on Delinquent Debt				
(A) By Private Collection Agencies(+)				
(B) By Litigation(+)				
(C) By Internal Offset(+)				
(D) By Third Party(+)				
(E) By Asset Sales(+)				
(F) By Wage Garnishment(+)				
(G) By Treasury/Designated Debt Collection Center Cross Servicing(+)				
(H) By Treasury Offset(+)				
(I) By Agency(+)				
(J) Other - must footnote(+)				

Section D Debt Disposition			
(1) Currently not Collectible (Written Off and Not Closed Out)			
(A) At Private Collection Agencies(+)			
(B) At Treasury or a Designated Debt Collection Center for Cross Servicing(+)			
(C) At Treasury for Offset(+)			
(D) Other - must footnote(+)			
(2) Reported to IRS on Form 1099-C (Written Off and Closed Out)			

CHAPTER 6**REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT**0601 GENERAL

The report on International Transactions of the Federal Government is a report of payments and receipts affecting the international balance of payments during the quarter. The report is mandated by Department of Commerce Directive No. 19. The report is prepared by NASA Headquarters, Office of the Chief Financial Officer (OCFO), from central office accounts and by consolidating SF 13's received from NASA Centers. An original and one copy of the report are due at the Department of Commerce not later than 45 days after the close of the quarter.

NASA is required under the provisions of the Department of Commerce Directive No. 19 to report quarterly to the Department of Commerce all transactions affecting the international balance of payments, including transactions, which, although initiated by the Agency, are included in the private sector. The authority for the system of reports is contained in NASA policy directive [NPD 9380.1](#).

0602 RESPONSIBILITIES

060201. Responsibility for the preparation and submission of the required reports is assigned to Headquarters Chief Financial Officer (CFO) and Center Directors for all transactions under their cognizance. The report will be prepared by the Office of the Chief Financial Officer (OCFO) and Financial Management Offices, with assistance as necessary from officials responsible for the transactions;

A. The Associate Administrator for Headquarters Operations for all transactions under the cognizance of Headquarters' program and staff offices. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center, Code 151, with assistance, as necessary, from Headquarters program and staff offices for transactions for which they are responsible;

B. The Accounting, Reporting and Analysis Branch, for preparation of the Agency consolidated report and submission to the Department of Commerce; and to the Director, Financial Management Division, NASA Headquarters, for the approval of the consolidated agency-wide submission.

0603 INSTRUCTIONS

060301. Overview. Transactions to be reported relate to payments and receipts that affect the balance of payments. Include transactions between NASA and a foreign entity

such as a foreign government, foreign corporations excluding U.S. business offices of such corporations, foreign incorporated subsidiaries, foreign business offices of U.S. corporations, foreign individuals residing in foreign countries, NASA personnel stationed abroad or traveling abroad, and U.S. business organizations for services to be performed abroad.

060302. Concepts. Generally, the foreign government or the foreign country in which the payee resides should be used as a guide for reporting by country. Corporations are considered to be residents of the country in which they are incorporated, and business offices are considered to be residents of the country in which they are located. Payments to U.S. contractors for services to be provided abroad should be identified by the country in which the work is performed. Reimbursements between U.S. Government agencies will be excluded from this report.

To the extent practicable, transactions should be reported at the time of transfer of possession in the case of goods and the actual performance in the case of services. Disbursement records may be used in lieu of actual performance or transfer of goods where such disbursements are made within 30 days of the transaction. When documents or other records do not provide all of the information necessary to prepare the reports, estimates may be used if they are reasonably accurate, reliable, and identified as such. The basis on which the estimate was made will be furnished as a footnote.

Separate reports will be submitted for each foreign country. The reports will cover transactions for each calendar quarter, and will not be on a cumulative basis.

060303. Instructions for Preparation of Report on International Transactions of the Federal Government. Specific instructions applicable to individual line items on the SF 13 are outlined below. If the entire report is negative, a letter so stating will suffice. Report sections are as follows:

A1 Expenses and other debits

A1.1 Merchandise Imports – (a) the cost of supplies, material, and equipment purchased abroad from foreign entities and for which title is acquired by NASA, whether for use abroad or import into the U.S.; imports should be reported only if title is held by NASA at the time the goods are first cleared through U.S. Customs; (b) procurements for NASA by domestic entities of such items which, at time of transfer of title to NASA, are known to be physically located abroad; (c) the cost of items for supplies, material, and equipment related to a construction project abroad and purchased abroad; (d) the value of supplies, material, and equipment, which, under the terms of a contract or agreement with a foreign entity, are required to be procured in the U.S. The following will be excluded: material and equipment procured by NASA in the U.S. for use on programs abroad.

A1.2 Service Imports

A.1.21 Payments to Foreign Entities –include (a) the value of services received abroad which were provided by a foreign entity; (b) procurement of services abroad for programs in the U.S.; (c) research contracts with foreign entities; (d) contracts with foreign entities for tracking station operations; (e) contracts with U.S. business offices in foreign countries; (f) payments to foreign

nationals employed abroad under contracts, and gross pay of direct hire indigenous labor, less amounts withheld which are required to be transmitted to the U.S., i.e., retirement deductions of foreign nationals subject to U.S. Civil Service Retirement System (CSRS) or the Federal Employee Retirement System (FERS); (g) the cost of construction performed by foreign entities, including the cost of supplies, material, and equipment purchased abroad (h) procurements of services in the U.S. by foreign entities which are required by the terms of the contract to be procured in the U.S.; (i) gross payments on grants and grants of goods or services to foreign governments, foreign institutions, international organizations, foreign individuals and other foreign entities; (j) advances to foreign governments for services to be performed; (k) transportation costs for use of foreign carriers for transportation to, or return from, a foreign country; (l) payments for research effort where the results of the research are to be delivered to the United States.

Exclude grants to the Smithsonian Institution for operation of the optical tracking network.

A.1.22 Payments to U.S. Contractors for Work Abroad - Include all services provided abroad under NASA contracts with U.S. contractors in the United States, such as: (a) operation of tracking stations; (b) the foreign patent program; (c) construction overseas; and (d) any other contractor work on programs in foreign countries.

A.1.22M(memo) Estimated expenditures by U.S. Contractors in –include the estimated portion of amounts retained in or returned to the United States by U.S. contractors. If this information is not available, no special effort will be made to obtain it, and the report will be footnoted that the total is being reported gross.

A.1.23 Reimbursements or Net advances to persons traveling abroad but not stationed abroad - include reimbursements or net advances for per diem and other expenses of NASA personnel traveling abroad but not stationed abroad, but exclude reimbursements for transportation on U.S. carriers purchased in the U.S.

A.1.24 Net payments to U.S. Government personnel and their dependents stationed abroad – include (a) net payments to NASA personnel stationed abroad including allowances or differentials paid after deducting amounts withheld from gross pay, other than allotment checks mailed to a foreign address; and (b) net pay delivered to U.S. banks to the account of NASA personnel stationed abroad. Exclude Government contributions for retirement, health benefits, and other benefits.

A.1.25 Cash Collections from or payments to personnel – include the amount of cash collections from NASA personnel stationed abroad (minus entry), even though credited to a general fund receipt account, and cash payments (plus entry) to such personnel, if any.

A.1.25M(memo) Estimated net effect of private flow or funds to or from the U.S. - include the estimated net amount of funds returned to (minus entry) or withdrawn from (plus entry) the U.S. through non-Government channels by NASA employees stationed abroad. Do not include checks drawn overseas against net pay deposited in a U.S. bank to the account of the employee.

A.1.28 Purchase of land and leaseholds – include payments on leases for tracking sites and other purposes in foreign countries.

A.1.5.1 Government Grants and Credits – include the value of equipment loaned to foreign entities when transported abroad and used for their programs. Do not include equipment at NASA sites used by foreign entities on a non-interference basis, or used in operations for NASA. Include transportation costs whether on U.S. or foreign carrier, if paid by NASA.

A.1.9 Other Payments – include any amounts not classified above, with a footnote showing the types of transactions, such as: (a) gross per diem payment for travel of persons stationed abroad except when such travel is to, or within, the United States (overseas personnel on trip to U.S.); (b) transportation on foreign carriers for travel of persons stationed abroad, or for travel to or from overseas duty station; and (c) advance payments to foreign entities other than foreign governments for services, supplies, materials or equipment. Exclude: (a) transportation charges when U.S. carriers are used; and (b) initial and final taxi fares for travelers leaving and returning to the U.S.

A.2 Receipts and Other Credits

A.2.1 Merchandise exports and transfers from Government owned stocks abroad –include (a) the value of supplies, material, and equipment which, under the terms of a contract or agreement with a foreign entity, are required to be purchased in the U.S. by the foreign entity; (b) procurements from advances from foreign governments; and (c) the value of equipment.

A.2.22 Private exports under government contracts and agreements – include (a) any services, which under the terms of a contract or agreement with a foreign entity must be purchased in the U.S. by the foreign entity; and (b) transportation services on U.S. carriers. Exclude service abroad procured in the U.S. from U.S. contractors.

A.2.3 Transfers of other properties and rights – include the value of properties and other rights transferred to foreign entities. Identify type of property and rights in a footnote.

A.2.6 Claims, reparations, and other transfers - include collection of claims or reparations from foreign entities, and other similar transactions.

A.3 Financing

A.3.2 Other receipts – include (a) recoveries of balances from grants to foreign entities; (b) cash contributions of foreign governments for operation of tracking stations, such as that received from the Australian Government; and (c) any other receipts not classified above, and identified by types in a footnote.

A.3.5 Increase or decrease in accounts receivable – report the increase or decrease in amounts due NASA from foreign entities for any services, material, supplies, or equipment and for use of NASA facilities represented by transactions reported on an accrual basis and services and merchandise due for which payment has been made by NASA, other than those under advances to foreign governments.

A.3.6 Increase or decrease in accounts payable and other liabilities - report the increase or decrease in amounts payable by NASA to a foreign entity for services, materials, supplies, or equipment represented by transactions reported on an accrual basis.

0604 SUBMISSION

060401. Form. The SF 13 form is located at [International Transactions of the Federal Government](#) submissions and should be addressed to the Director, Financial Management Division, NASA Headquarters.

060402. Due dates. One copy of each report, as appropriate, will be submitted to Headquarters no later than the 30th calendar day after the end of the calendar quarter being reported. The due date for the September 30th report will be prescribed annually by the Office of the Chief Financial Officer (OCFO). When applicable, a negative report should be submitted by the Center. The original of the first sheet will be signed by the Center Deputy Chief Financial Officer, Finance (DCFO (F)). Signatures on other sheets may be affixed by stamp, typing, or other means.

0605 REPORT ON INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

The Report on International Transactions of the Federal Government can be found on the following page.

SF 13 - INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

CENTER:

QUARTER ENDING:

(In thousands of dollars or dollar equivalents)

	<i>Please specify country --></i>	Country 1	Country 2	Country 3	Country 4	Country 5	Country 6	Total
A1	Expenses and other debits							
A1.1	Merchandise imports (line D1)							
A1.2	Service imports							
A1.21	Payments to foreign entities							
A1.22	Payments to US contractors for work abroad							
A1.22M	<i>Estimated expenditures by US contractors in the US (-) (Memo)</i>							
A1.23	Reimb or net advances to persons traveling abroad but not stationed abroad							
A1.24	Net payments to US Govt personnel and their dependents stationed abroad							
A1.25	Cash collections from (-) or payments to personnel							
A1.25M	<i>Estimated net effect of private flow of funds to (-) or from the US (Memo)</i>							
A1.28	Purchase of land and leasehold							
A1.5	Government grants and credits (line E1)							
A1.51	Grants							
A1.9	Other payments							
A2	Receipts and other credits							
A2.1	Merchandise exports and transfers from Govt-owned stocks abroad (line D2)							
A2.2	Transfers of services							
A2.21	Transfers to foreigners							
A2.211	Transportation services							
A2.212	Other services							
A2.22	Private exports under Govt contracts/agreements (lines C1.2+C1.3+C2.2+C2.3)							
A2.3	Transfers of other properties and rights							
A2.6	Claims, reparations, and other transfers							
A2.7	Reverse grants							
A2.9	Other receipts							
A3	Financing (line A2 minus line A1)							
A3.1	Dollar disbursements (-)							
A3.2	Dollar receipts							
A3.5	Increase or decrease (-) in accts receivable (line F1.32 minus line F1.33)							
A3.6	Incr (-) or decr in accts payable & other liab (lines F2.13-F2.12+F2.23-F2.22)							

CHAPTER 7**REPORT ON SUMMARY OF COMMITMENTS AND CONTINGENCIES**0701 GENERAL

The Summary of Commitments and Contingencies report is submitted annually as of September 30 as a line item or footnote to FACTS I and the National Aeronautics and Space Administration (NASA) Accountability Report; the report reflects the Agency's position at the end of the fiscal year. The report includes all Agency financial commitments and contingencies stated at the maximum limit of risk, not the expected cost. The report is prepared in accordance with Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4100 [TFM Volume I](#), and is due at the Department of the Treasury in accordance with Treasury's year-end schedule. The report is submitted by each Center and consolidated by NASA Headquarters, Office of the Chief Financial Officer (OCFO).

A transmittal letter should accompany this report and a summary of amounts reported should identify the probability that payments will be due in the future. Three categories of probability should be identified in the transmittal; "probable", "reasonably possible", and "remote." "Probable" includes amounts where there is more than a 50 percent chance of a payment being due. "Reasonably possible" is when there is less than a 50 percent chance and "remote" is when there is little or no chance of a payment being required in the future. The report is designed to capture those items that are normally included in footnotes to a balance sheet, but cannot properly be classified as real liabilities. The objective is to capture all contractual commitments which bind NASA to pay out money under specified conditions, but which do not represent present liabilities of NASA in the sense of debts owed for cash, goods, services, or other consideration received.

0702 INSTRUCTIONS

The Summary of Commitments and Contingencies includes the categories described in paragraph A. below. Those categories for which there are no amounts to be reported should not be included. One copy of the report is required.

A. Summary of Commitments and Contingencies - Do not report contingent liabilities that were reported as liabilities on the financial statements.

B. Guaranteed or Insured Loans

1. Amount of guarantees or insurance in force. Report the total principal and interest balance of loans or mortgages held by financial institutions, public authorities, or agents, which are guaranteed or insured by the Center.

2. Amount of commitments to guarantee or insure. Report the maximum amount of coverage to be provided under commitments outstanding for the guarantee and

insurance of loans that have not yet been disbursed by the financial institution, public authority, or agent.

3. Amounts related to lines (B)(1) and (B)(2) included in undelivered orders (unliquidated obligations minus accounts payable).

4. Range of future losses. Enter the range of future losses expected to be incurred relating to guaranteed or insured loans.

C. Insurance Programs

1. Amount of insurance in force. Enter the total amount of coverage provided under programs of insurance for bank deposits, crops, life, war risks, or other risks.

2. Amount of commitments to insure. Enter the total amount for all commitments to insure.

3. Amounts related to lines (C)(1) and (C)(2) included in undelivered orders (unliquidated obligations minus accounts payable).

4. Range of future losses. Enter the range of future losses expected to be incurred relating to insurance programs.

D. Indemnity Agreements

1. Amount of indemnity agreements. Enter the total amount of coverage provided under agreements of indemnification (for example, agreements to indemnify licensees and contractors from public liability arising from nuclear incidents).

2. Amounts related to line (D)(1) included in undelivered orders (unliquidated obligations minus accounts payable).

3. Range of future losses. Enter the range of future losses expected to be incurred related to indemnity agreements.

4. Where the amounts of indemnity agreements are indefinite, indicate the nature of the open-end agreements and the number of agreements in effect.

5. Amounts are reported in dollars.

E. Commitments to International Institutions - Provide information relating to programs committing the use of Government funds in the future such as callable capital of international organizations. Report the name and the amount of the commitment.

F. Other Commitments or Contingencies - Identify and enter the amount of any other contingent liabilities or commitments not included in any of the above categories and the

range of expected future losses. Include long-term contracts for the purchase or sale of goods or services or property manufactured or constructed and other long-term property rentals. Whenever a utility company or a contractor has to construct additional facilities to meet NASA requirements, the contract provides that NASA will pay for a minimum quantity of the supplier's product or for all or a portion of unrecovered costs if NASA does not exercise the option to renew. This category includes contracts that contain contingent liability provisions to be effective in the event of termination or non-renewal. These contracts cover but are not limited to areas involving utilities, communication services, transportation services, and the supply of cryogenics. For contracts renewable as of October 1, compute the contingent liability as though the contract will not be renewed. Do not include in the contingent liability amount as of September 30, amounts which were obligated as of September 30.

G. Accrual for Loss Contingencies - Enter the amount of any accrual established for loss contingencies.

0703 REPORT ON SUMMARY OF COMMITMENTS AND CONTINGENCIES

The Report on Summary of Commitments and Contingencies can be found on the following page.

SUMMARY OF COMMITMENTS AND CONTINGENCIES

	Amount
13. Summary of Commitments and Contingencies: (In Dollars)	
a. Guaranteed or insured loans: (SF 220-8)	
1. Amount of guarantees or insurance in force	_____
2. Amount of commitments to guarantee or insure	_____
3. Amount included in undelivered orders.	_____
4. Range of potential future losses	_____
b. Insurance programs:	
1. Amount of insurance in force	_____
2. Amount of commitments to insure	_____
3. Amount included in undelivered orders.	_____
4. Range of potential future losses	_____
c. Indemnity agreements:	
1. Amount of indemnity agreements	_____
2. Amount included in undelivered orders.	_____
3. Range of potential future losses	_____
4. Description _____	_____
_____	_____
d. Commitments to international institutions:	
1. Name of international institutions _____	_____
_____	_____
2. Amount of commitment	_____
e. Other commitments or contingencies:	
1. Description _____	_____
_____	_____
2. Amount of other commitments or contingencies	_____
3. Range of potential future losses	_____
f. Accrual for loss contingencies	_____

CHAPTER 8**REPORT ON CAPITAL AND OPERATING LEASES****0801 GENERAL**

Capital leases are created when a contractual arrangement is essentially equivalent to an installment purchase of property. A capital lease is recognized as the long-term lease of a capital asset. To the lessee, a capital lease is the same as owning the asset. Accounting rules require that the leased asset and the present value of the lease payments be recorded on the lessee's balance sheet. For the lessor, a capital lease is treated as a sale of the asset. Operating leases are all leases that are not capital leases. Ordinarily, NASA leases property from others (lessee); however, there may be instances in which NASA leases property to others (lessor).

0802 FORMAT

The Capital and Operating Leases report segregates capital and operating leases and identifies major categories such as: buildings, land, other structures and facilities, and equipment. The Capital and Operating Leases format illustrated below is designed to report the gross amount of future lease payments for capital leases and noncancelable operating leases with terms longer than one year. The amounts reported represent the yearly total of future payments on NASA-leased property for the next five years and a combined total for remaining years' payments. Optional extension periods should not be included on the schedule until exercised.

0803 INSTRUCTIONS

Operating leases are reportable only when the lease terms are for a non-cancelable period in excess of one year. Most operating leases should not be included on the schedule since lease terms usually provide for termination with 30 days notification and are therefore cancelable (see Federal Acquisition Regulation Subchapter G, Part 49 [FAR, Subchapter G, Part 49](#)).

0804 NASA AS LESSEE

The Capital and Operating Leases report is also required in those instances in which the NASA is the lessor of the leased property. In those instances, in addition to the Capital and Operating Leases report, a listing of lease agreements should also be provided. The listing of agreements where NASA is a lessor should include a description of the agreement (i.e. equipment), amounts collected during the current fiscal year, account to which the collection was posted, amounts to be collected during each of the next five fiscal years, a total amount for future years (beyond the 5 years), any amounts overdue and receivables recorded for amounts due. Negative report submissions are required.

0805 DUE DATE

The Office of the Chief Financial Officer (OCFO) will prescribe the due date for the report annually.

0806 REPORT ON CAPITAL AND OPERATING LEASES

The Report on Capital and Operating Leases is provided on the following page.

**CAPITAL AND OPERATING LEASES
CENTER**

As of September 30, 20____
(Amounts In Dollars)

Leases by Major Category	Year 1	Year 2	Year 3	Year 4	Year 5	After 5 Yrs.
Capital leases:						
Equipment						
Land						
Buildings						
Other Structures/Facilities						
Operating leases:						
Equipment						
Land						
Buildings						
Other Structures/Facilities						

Notes:

- Figures provided in table above include leases awarded on or after October 1, 1986.
- Figures provided in table above include the gross amount of future lease costs for capital and operating leases when the lease terms are non-cancelable for a period in excess of 1 year.
- NEMS Report 136 is provided on a yearly basis by the NEMS Equipment Manager for leased equipment and should be used as a basis for preparing this report. Report 136 is a NEMS report that lists leased equipment subject to capitalization. NASA Centers should develop a system for capturing lease costs for land, buildings and other structures and facilities not covered by Report Number 136.

CHAPTER 9**REPORT OF ESTIMATED FOREIGN CURRENCY COLLECTIONS AND
EXPENDITURES**0901 GENERAL

NASA is required by the Department of the Treasury ([Treasury Financial Manual](#), see Volume 1 TFM 2-3200) to submit an annual report of estimated overseas collections and expenditures for the current fiscal year and the preceding fiscal year. The amounts reported are computed at the Treasury reporting rate of exchange in effect on the last day of the fiscal year just ended. The amounts reported are in thousands of dollars. The report is prepared and submitted by NASA Headquarters, Office of the Chief Financial Officer (OCFO) . An original and two copies of the report are submitted to the International Funds Branch, Financial Management Service.

0902 REQUIREMENTS

The Treasury Department requires that each agency that has overseas expenditures and foreign currency transactions to submit annually the "Report of Estimated Foreign Currency Collections and Expenditures" covering the current fiscal year and the succeeding fiscal year as required by ([Volume I TFM 3220.70](#)) and illustrated in Appendix 1 of the TFM.

The U.S. dollar equivalents of the estimated foreign currency collections and expenditures will be computed at the Treasury reporting rates of exchange in effect on the last day of the fiscal year just ended. All amounts are to be rounded to the nearest thousand, e.g., \$2,785,621.40 will be reported as \$2,786.

0903 INSTRUCTIONS

Following is an explanation of items to be included in the "Report of Estimated Foreign Currency Collections and Expenditures."

090301. Estimated Foreign Currency Collections. This report will show the estimated amounts (stated in U.S. dollar equivalents) of foreign currencies to be acquired without purchase with dollars, under agreements with foreign governments and from other sources, providing all or part of such currencies are to be available for making expenditures chargeable to appropriations or other dollar fund accounts.

A. The estimate of foreign currency collections should include: (1) collections of currencies for credit to foreign currency accounts of Treasury (20FT symbol accounts), and (2) collections of currencies which are authorized to be purchased immediately by disbursing officers (e.g., consular fees, repayments) and credited directly to receipt, appropriation, or other dollar fund accounts without passing through Treasury Foreign

Transaction (FT) accounts. However, currencies for credit to those Treasury FT accounts that are available exclusively for transfer to agency FT accounts, without reimbursement to Treasury, should not be reported.

B. Currencies which are restricted, by international agreement or otherwise, for sale to particular agencies, or for sale for particular purposes, will be identified separately and the nature of the restrictions explained by use of footnotes.

C. The report on estimated foreign currency collections should be detailed by country and source of currency (provision of law or agreements with foreign governments). The source should be identified by FT account symbol for all accounts for which a symbol has been established in the Treasury publication "Receipt, Appropriation, and Other Fund Account Symbols and Titles" or by subsequent official announcement. Collections of currencies which are authorized to be credited directly to dollar fund accounts may be reported in two columns - one for estimated credits to miscellaneous receipt accounts, and one for credits to all other accounts.

090302. Estimated Foreign Currency Expenditures. The report of estimated foreign currency expenditures will show estimated U.S. expenditures to be made in foreign currencies for the succeeding fiscal years. Foreign currencies expended from "FT" accounts should not be included in the amounts reported as estimated expenditures.

0904 DUE DATE AND RECIPIENT

An original and two copies of the report will be submitted as soon as possible after the close of the fiscal year, but no later than November 15, to the Treasury at the following address.

Department of Treasury Financial Management Service
International Funds Branch
Banking Management Division
Department of the Treasury
P.G. Center II (5A19)
3700 East-West Highway
Hyattsville, MD 20782

(Telephone 202-874-7994)

CHAPTER 10**REPORT ON UNVOUCHERED EXPENDITURES****1001 GENERAL**

National Aeronautics and Space Administration (NASA) is required by the Office of Management and Budget (OMB) [Circular A-11](#) to submit annually to OMB a list of unvouchered expenditures. OMB uses the information to prepare the annual report required by law [[31 U.S.C. 3824\(c\) and \(d\)](#)] on accounts containing unvouchered expenditures that are potentially subject to audit by the Comptroller General. The report contains a listing of all NASA accounts that contain unvouchered expenditures. The report is prepared and submitted by NASA Headquarters, Office of the Chief Financial Officer (OCFO). NASA Centers are not required to provide input to this report. The report is due at OMB no later than November 1 of each year.

1002 DEFINITION

100201. Unvouchered expenditure. An unvouchered expenditure means any expenditure accounted for solely on the approval, authorization, or certificate of the President or an official of an executive agency.

1003 SUBMISSION

The head of each executive department and agency will submit to OMB a list of all of the agency's accounts that contain unvouchered expenditures. An explanation of any additions to or deletions from the accounts listed in the previous year's report will also be provided.

Submit the list (including explanations, as appropriate) to OMB no later than November 1 of each year in the format of Exhibit 140. Transmit to OMB in a sealed envelope marked:

"TO BE OPENED ONLY BY THE SECURITY OFFICER, EXECUTIVE
OFFICE OF THE PRESIDENT, NEW EXECUTIVE OFFICE BUILDING."

Place the envelope inside another envelope that is sealed and addressed to the Director of OMB.

Each agency head must ensure the timeliness, accuracy, and completeness of the required information on unvouchered expenditures. In addition, records of unvouchered transactions must be maintained in a manner similar to those maintained for regular financial transactions and accounts in order to insure proper accountability.

1004 RESPONSIBILITY OF THE OMB

The Director of OMB will prepare and submit the report to certain congressional committees and to the Government Accountability Office (GAO) before December 1 of each year, as required by law.

1005 FORMAT

MB Circular A-11 contains an illustration of the report format and explanation of its content. The report format may be viewed at the following website: [Report on Unvouchered Expenditures](#)

CHAPTER 11**PAYMENT ACTIVITIES REPORT****1101 GENERAL**

National Aeronautics and Space Administration (NASA) Centers will submit an annual report on cash management and prompt payment activities. The report will assist the Center Deputy Chief Financial Officers (Finance) and the Headquarters Office of the Chief Financial Officer in analyzing the effectiveness of payment practices to ensure compliance with Public Law 97-177 as amended, 5 CFR 1315, Prompt Payment, and the Treasury Financial Manual (TFM), [Volume I, Part 6, Chapter 8000](#), Cash Management.

1102 COVERAGE

The "Payment Activities Report" includes invoice and contract financing payments. It excludes payments for employee compensation, employee travel vouchers, payments to other U.S. Government organizations and miscellaneous claims, awards and consultant fees.

1103 REQUIREMENTS

110301. General Payment data will be submitted on a fiscal year basis. NASA report Control Number 10-0000-00903 has been assigned to this Report.

110302. NASA Centers

A. The report shall be completed in accordance with instructions listed below. See Section 1104 "Payment Activities Report" for instructions to access the Payment Activities Report online.

B. Statistical sampling may be used to furnish requested data. When sampling is used, a brief description of the methodology employed shall be provided in or attached to the report.

1104 INSTRUCTIONS

110401. Following are detailed descriptions of data included in the report:

(a) Section 1 – Timeliness: For each of the entries in Section 1, show (in the adjacent column) the percentage, to one decimal place, that the number or amount of payments is of the total number or amount of payments (line 1.d.). Invoice and contract financing payments shall be reported separately.

1 Line 1.a.(1) - Early - Approved - Enter the total number and amount of invoice payments subject to reporting made 8 days or more before their due dates based upon a determination in accordance with 5 CFR 1315 and NASA Policy Directive 7410.5, Approval of Early Payment to

Contractors Under the Prompt Payment Act. Do not include payments where cash discounts met the economic criteria and were taken; such payments were on time.

2 Line 1.a.(2) - Early - Not Approved - Enter the total number and amount of invoice payments subject to reporting made 8 day or more before their payment due dates, without a determination of necessity in accordance with 5 CFR 1315. Do not include payments where cash discounts met the economic criteria and were taken; such payments were on time.

3 Line 1.a.(3) - Early – Total Early - Enter the total number and amount of early payments, i.e., the sum of lines 1.a.(1) and 1.a.(2).

4 Line 1.b. - Late - Enter the total number and amount of payments subject to reporting made subsequent to their due dates.

5 Line 1.c. - OnTime - Enter the total number and amount of payments subject to reporting made during the eight-day period beginning on the seventh day prior to the due date.

6 Line 1.d. – Total Payments - Enter the total number and amount of payments subject to reporting, i.e., the sum of lines 1.a.(3), 1.b. and 1.c. These values must agree with those shown for 2.d.

(b) Section 2 – Method

7 Line 2.a. – Electronic Fund Transfer (EFT) - Enter the total number and amount and their respective percentages of the total transactions paid using EFT mechanisms.

8 Line 2.b. – Treasury Check – Enter the total number and amount and their respective percentages of the total transactions paid by Treasury check.

9 Line 2.c. - Other Non-EFT (identify) - Enter the total number and amount and their respective percentages of the total transactions paid using any other non-electronic mechanism.

10 Line 2.d. – Total Payments - Enter the total number and amount of the total transactions listed in 2.a., 2.b. & 2.c. This value must agree with 1.d.

(c) Section 3 - Discounts

1 Line 3.a. - Available – Amounts shown in this section shall be in whole dollars. Enter the total number and amount of discounts available (not the amount of the associated payments).

2 Line 3.b. - Taken - Enter the total number and amount of discounts taken. Show percentage of discounts available that were taken.

3 Line 3.c. - Not Taken - Enter the total number and amount of discounts not taken because they did not meet the economic criteria. Show percentage of discounts available that were not taken.

(d) Section 4 – Penalties This section is for reporting interest and additional penalties due and paid on late invoice payments.

1 Line 4.a. - Interest Penalties Paid - Enter the total number and amount of penalties paid on late invoice payments. The amount should be reflected in the pre-closing balances of general ledger accounts 58X0.

2 Line 4.b. - Additional Penalties Paid - Enter the total number and amount of additional penalties paid as required by 5 CFR 1315.

3 Line 4.c. (1) – Total Penalties Paid – Show the sum of 4.a. and 4.b.

4 Line 4.c. (2) - Percentage of Total Payments - Show the percentage Total penalties are of total payments (line 1.d.).

5 Line 4.d. – Penalties Due, Not Paid - Enter the total number and amount of penalties due but not paid and provide an explanation in the comments section.

(e) Section 5 – Erroneous Payments

Line 5. - Erroneous Payments. Enter total number and amount of payments made in error such as duplicate payments or overpayments included in line 1.d. The amount should be reflected in the pre-closing balances of general ledger account 6790. Show percentages for the number and amount of erroneous payments are of total payments (line 1.d.)

(f) Section 6 – Other Information

1. Line 6.a. – Name, telephone number and email address of the designated Center contact regarding the Report.

2. Line 6.b. – Date of the last Cash Management Review

3. Line 6.c. – If statistical sampling was used to generate any of the data in the Report, describe methodology employed and provide details of where and how it was used.

4. Line 6.d. – Provide comments on any aspect of the report requiring further explanation, e.g., new initiatives, corrective actions.

1105 SUBMISSION

110501. Form. The form is available in Microsoft Excel.

110502. Due Dates. Centers will submit the Report annually on the date specified by the OCFO.

110502. Mailing. Mailing Center reports will be mailed to the Director, Financial Management Division, NASA Headquarters, Office of the Chief Financial Officer (OCFO) Washington, D.C. 20546. The envelope will contain the following legend in the lower left-hand corner: "Financial Report - Please deliver unopened to Financial Management Division.

1106 PAYMENT ACTIVITIES REPORT

The Payment Activities Report is included on the following two pages.

PAYMENT ACTIVITIES REPORT											
CENTER: _____				REPORT PERIOD: _____							
INVOICE PAYMENTS				CONTRACT FINANCING PAYMENTS				TOTAL PAYMENTS			
Number	%	Amount (\$K)	%	Number	%	Amount (\$K)	%	Number	%	Amount (\$K)	%
1. TIMELINESS:											
a. Early											
(1) Approved											
(2) Not Approved											
(3) TOTAL Early											
b. Late											
c. On-Time											
d. TOTAL Payments											
2. METHOD:											
a. EFT											
b. Treasury check											
c. Other non-EFT											
d. TOTAL Payments											
3. DISCOUNTS:											
Dollar amounts entered below shall be in whole dollars.											
a. Available											
b. Taken											
c. Not Taken											
4. PENALTIES:											
a. Interest penalties paid											
b. Additional penalties paid											

[illegible]

CHAPTER 12**REPORT OF PAYMENTS FROM NON-FEDERAL SOURCES**1201 **GENERAL**

The Report of Payments From Non-Federal Sources is required by the Office of Government Ethics (OGE) to provide evidence that NASA properly accepted payments, or authorized an employee to accept payments on NASA's behalf, from non-Federal sources for travel, subsistence, and related expenses with respect to attendance of the employee at any meeting or similar function relating to both the official duties and personal interest of the employee. This data is reported in accordance with [31 U.S.C 1353](#).

1202 **REQUIREMENTS**

All Deputy Chief Financial Officers (Finance) are required to submit to Headquarters a semiannual report of payments which total more than \$250 per event and which have been accepted under the Federal Travel Regulation Chapter 304, Payments From Non-Federal Sources, with respect to attendance at, or participation in, a meeting or similar function by a NASA employee and/or accompanying spouse of such employee when applicable. Negative reports are required.

This section sets forth the Agency wide system for preparation and submission of the Semiannual Report as required by the Federal Travel Regulations. The report shall be based on when payment is received rather than when travel is performed.

1203 **FORMAT**

The reports will be submitted in the format identified in the NFTRS 304-1.9.

1204 **RESPONSIBILITY**

120401. Responsibility for preparation and submission of the required reports is assigned as follows:

A. To Center Directors for all events attended by center employees. The report will be prepared by the Center Financial Management Office with review and comments from the Center Office of Chief Counsel;

B. To the Director, Regional Financial Office, for all events attended by Headquarters employees. The report will be prepared by the Regional Finance Office, Goddard Space Flight Center with review and comments by the Office of General Counsel;

C. To the Office of the Chief Financial Officer (OCFO) Financial Management Division, at Headquarters, for preparation of the Agency consolidated report and its submission to the Office of Government Ethics.

1205 INSTRUCTIONS

Specific instructions applicable to individual line items on the semiannual report are as follows:

120501. Reporting Center. The name of the Center submitting the report shall be included on each page.

120502. Reporting Period. Place an "X" in the box next to the appropriate reporting period.

120503. Traveler. The name and government position for each employee for which the Center accepted payment shall be shown.

120504. Event.

A. Describe the nature of the event and specify how the traveler participated. Include the sponsors name and specific date of the event.

B. Sponsor. Person or organization facilitating the event.

C. Dates. Date the event actually took place.

120505. Location and Travel Date. Show the actual place the event took place and the dates the employee traveled. Temporary duty assignments should not exceed three weeks.

120506. Source. Show the identity of the non-Federal source from which payment was accepted.

120507. Benefits Accepted.

A. Itemize benefits accepted in connection with attendance at the event.

B. Method of payment; check or similar instrument.

C. Total value of payments accepted for the employee and spouse.

1206 SUBMISSION

120601. Form. The General Service Administration Standard Form 326 has been modified for convenience in preparing the report and is available in Microsoft Excel format.

120602. Due Dates. Centers will submit the report semiannually as follows: by April 30 of each year with respect to payments received in the preceding period beginning on

October 1 and ending March 31; and By October 31 of each year with respect to payments received in the preceding period beginning on April 1 and ending on September 30.

120603. Certification. The Center Office of Chief Counsel should review and comment on all information submitted.

120604. Mailing. NASA Centers' reports will be mailed to the Office of the Chief Financial Officer, Financial Management Directorate, NASA Headquarters Washington, D.C. 20546.

1207 REPORT OF PAYMENTS FROM NON-FEDERAL SOURCES

The Report of Payments from Non-Federal Sources is included on the next page.

FMM 9700 NASA Federal Travel Regulation Supplement (NFTRS) , Chapter 304, Section 304-1.9

SEMIANNUAL REPORT OF PAYMENTS ACCEPTED FROM A NON-FEDERAL SOURCE				Form Approval No.: 0416-GSA-SA		PAGE	OF PAGES	
This report implements 31 U.S.C. 1353. It does not supersede other reports that may have to be filed when travel or travel expenses are accepted under other authority. For definitions and policies, see 41 CFR part 304-1.								
REPORTING CENTER		REPORTING PERIOD						
		October 1-to-March 31	April 1-to-September 30					
TRAVELER (Name/Title)	EVENT	LOCATION AND TRAVEL DATES		BENEFITS ACCEPTED				
	DESCRIPTION/SPONSOR/DATES			SOURCE	DESCRIPTION	CHECK	IN-KIND	AMOUNT
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			
NAME _____					Airfare			
TITLE _____					Hotel/Meals			
					<u>Total Amount</u>			
					\$0			
					Miscellaneous			

CHAPTER 13**PROGRAM AND FINANCING SCHEDULE**1301 **GENERAL**

130101. The Program and Financing (P&F) schedule presents information on National Aeronautics and Space Administration (NASA) programs, the allocation of budgetary resources by activity, the status of those resources, and spending patterns. It is used to:

- Analyze and evaluate the estimates;
- Compare enacted funding levels to the President's request;
- Relate budget formulation to budget execution (estimates to actuals); and
- Identify programmatic and historical trends.

The P&F schedule covers Prior Year (PY) through Budget Year (BY).

130102. Schedule parts. The Program and Financing Schedule consists of the following parts (OMB Circular A-11, Section 82):

- A. Obligations by program activity.
- B. Budgetary resources available for obligation
- C. New budget authority (gross), detail
- D. Change in obligated balances
- E. Outlays (gross), detail
- F. Offsets to gross budget authority and outlays
- G. Net budget authority and outlays
- H. Memorandum (non-add) entries

1302 **BACKGROUND**

130201. Information is submitted to the Office of Management and Budget (OMB) in two stages.

A. As part of NASA's initial budget submission. This stage includes the information and materials supporting NASA's budget request that is normally submitted to OMB in September, at the beginning of the OMB Presidential decision-making process.

B. After passback of NASA's initial budget submission. This stage usually begins in late November and includes MAX computer data, print materials, and additional information used to prepare the budget documents and supporting database. Also, if necessary, it includes revised materials included in the initial submission to reflect the effects of final decisions.

1303 DUE DATE

The Program and Financing Schedule is produced from data submitted through the MAX budget system. The MAX budget system is a comprehensive OMB system used to collect and process most of the information required for preparing the budget. This data is usually submitted in late November. NASA's OMB representative will provide the specific deadline each year.

The deadlines provided by NASA's OMB representative are based on the very tight schedule under which OMB operates. In order to meet the deadlines, the required information must be provided immediately following passback decisions made by the OMB. Do not wait until NASA appeals have been resolved. OMB will provide an opportunity to change the information as necessary to reflect the appeal resolution. Unless NASA's OMB representative agrees, do not submit information that assumes an appeal resolution different from passback. When an appeal results in changes to OMB passback decisions, the changes often differ from the agency proposal.

1304 SUBMISSION

Program and Financing Schedule data must be submitted via the MAX system for each applicable budget account.

The MAX system automatically generates Program and Finance Schedule totals and subtotals, start of year balances, and selected other entries including net outlays for the past year (see OMB Circular A-11, [Section 82, Program and Financing \(MAX Schedule P\)](#)). In some cases, the amounts generated by MAX can be overridden; in others, the amounts are protected. OMB Circular A-11, [Section 79, Budget Data System](#), describes the MAX budget system, and the MAX A-11 User's Guide provides detailed information on the system.

CHAPTER 14**STATEMENT OF TRANSACTIONS (FMS FORM 224)****1401 GENERAL**

This chapter provides guidance to be followed by NASA in the monthly preparation and submission of the Financial Management Service (FMS) Form 224 Statement of Transactions. The FMS 224 Statement of Transactions is an application of the Government On-Line Accounting Link System II (GOALS II). This application provides Federal Program Agencies (FPAs) that utilize FMS Regional Finance Centers for their disbursing activity the capability to submit their monthly statement of transactions to FMS.

1402 USE OF AGENCY LOCATION CODES (ALC)

Each Federal agency that prepares an FMS Form 224 will be identified by an 8-digit ALC. The first two digits of the symbol identify the department or agency, the third and fourth digits identify the particular bureau within the department, and the remaining four digits identify the particular agency accounting station within that bureau. The ALC must be shown on all correspondence, forms, and other documentation forwarded to financial institutions, FMS, other Federal agencies, and to Treasury Regional Finance Centers (TRFCs). It is the responsibility of NASA to provide the FMS with the name, telephone number, and address of one contact person per designated ALC. This information must be current at all times. In order to establish, change, or delete an ALC, NASA or the TRFC representative must contact FMS in writing. Correspondence to establish, change, or delete an ALC must be received by FMS at least 30 days before the requested effective date. The FMS contact to establish, change, or delete an ALC is as follows:

Manager, Budget Reports Branch
Reports Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway (Room 518D)
Hyattsville, MD 20782
(Telephone 202-874-9900)

1403 REQUIREMENTS

140301. Preparation of FMS Form 224. Each reporting office will prepare the FMS Form 224 directly from its accounts promptly at the close of each accounting month. A column-by-column description of the information to be reported on the FMS Form 224 is contained in [Appendix 1 of I TFM 2-3300](#). Agencies are required to submit an FMS Form 224 for accounting periods in which no transactions occur. The FMS Form 224 should state “no transactions.”

140302. Source Data Used to Prepare Monthly FMS Form 224. The monthly FMS Form 224 will be prepared on the basis of vouchers paid by TRFCs, and on the basis of cash collections received for deposit on SF 215: Deposit Ticket. See [Section 330.10](#) of I TFM 2-3300 for additional details.

140303. Distribution of FMS Form 224. The FMS Form 224 must be transmitted, via telecommunications, by each reporting office as promptly as possible, but no later than the 5th working day following the close of the accounting month to FMS at the following address:

Manager, Budget Reports Branch
Reports Management Division
Financial Management Service
Department of the Treasury
3700 East-West Highway (Room 518D)
Hyattsville, MD 20782
(Telephone 202-874-9900)

A signed copy of the FMS Form 224 will be retained at the reporting office for use in site audits.

140304. FMS Form 224 Report Due Dates.

A. Monthly 224 reports are due no later than the 3rd working day following the close of the accounting month.

B. A year-end schedule for the preparation and submission of FMS Form 224 is transmitted by a TFM Yearend Closing Bulletin.

140305. Correction of Errors in FMS Form 224

After preparation and submission of the FMS Form 224, a supplemental FMS Form 224 may be submitted to make adjustments to the original FMS Form 224. The supplemental FMS Form 224 adjusts the original FMS Form 224; it does not replace the original FMS Form 224. Only adjustments should be reported on the supplemental FMS Form 224. Supplemental FMS Form 224s must be reported to FMS no later than the 8th working day following the close of the accounting month.

1404 VERIFICATION OR RECONCILIATION OF DISBURSEMENTS

140401. FMS Verification of Section II of FMS Form 224. Section II, Line 1, of the monthly FMS Form 224 requires a separation of TRFC transactions according to the month accomplished. FMS compares the data reported by each reporting office with control totals for each reporting office reported by TRFC at the ALC level (I TFM 2-3100).

140402. Differences in TRFC Transactions. Differences disclosed in the comparison with respect to TRFC transactions will be furnished to the reporting office on FMS Form 6652: Statement of Differences Disbursing Office Transactions, for resolving the

difference in cooperation with the appropriate TRFCs. A full explanation of the procedures used to resolve differences is located at [1 TFM 2-3350.20](#))

1405 DEPOSITS IN- TRANSIT SYSTEM

The deposits-in-transit (DIT) system is an automated method used to compare total net deposits entered by reporting offices on FMS Form 224s with reporting of transaction data received daily by FMS through the banking system. This monthly comparison is made on a month-presented or mailed-to bank basis, as shown in block 2 of the SF 215 and SF 5515 documents. The bank reporting consists of the total deposits reporting offices have entered in block 4 on the SF 215 documents, less any SF 5515 documents, and is compared with reporting office summary level reports of these same transactions. A full explanation of the Deposits In Transit System is available in [1 TFM 2-3360](#). The following sections summarize some of the provisions included within the TFM reference.

140501. NASA Reporting of Deposit Transactions to Treasury. NASA must report all deposit transactions to FMS on FMS Form 224 according to the date entered in block 2 of SF 215 and SF 5515 to ensure timely processing.

140502. Treasury Reporting of Deposit Transactions to NASA. Each month, FMS compares deposits that reporting offices recorded on FMS Form 224 to deposit data captured from the original copies of SF 215 and SF 5515 received through the banking system. An automated summary level total comparison is made between the two sets of deposit data. An FMS Form 6652: Statement of Differences Deposit Transactions (Appendix 2), is then generated each accounting month for each presented/mailed month, if there is a difference. The FMS Form 6652 will show the difference between the monthly total submitted by the reporting office and the totals submitted through the banking system.

140503. NASA Reconciliation of Deposit Differences. To maintain control of funds and ensure that all funds are properly recorded, NASA is responsible for performing an item-by-item detailed reconciliation of deposit differences. The reconciliation process should be performed daily or at least weekly via accessing the CASHLINK Agency Access system using a personal computer or a host-to-host interface. Additional details on the reconciliation of deposit differences may be obtained at [1 TFM 2-3360.40](#).

140504. Unreconciled Deposit Differences. If differences are not reconciled within 6 months after the presented or mailed date as reported on FMS Form 6652, FMS will automatically charge back the unreconciled differences to the budget clearing account (-F3878). Thereafter, FMS will monitor the -F3878 account for clearance by the reporting office. Agencies reporting offices will clear the difference from -F3878 by preparing an internal journal voucher form to charge or credit the -F3878 account and offset the proper appropriation, fund, or receipt account.

140505. Inspector General Notification. FMS will notify the NASA Office of the Inspector General (OIG) and the NASA Chief Financial Officer regarding differences that are not cleared. The NASA OIG routinely examines internal control systems for faults and

vulnerabilities. Any suspicions of fraud should be immediately reported to the NASA OIG for investigation.

CHAPTER 15**CLOSED ACCOUNTS REPORT****1501 GENERAL**

This chapter provides guidance to be followed by NASA in the preparation of the SF 133 Report on Budget Execution for closed appropriation accounts. The Office of Management and Budget (OMB) SF 133 requirements are located in [OMB Circular A-11, Section 130 "Report on Budget Execution and Budgetary Resources."](#)

1502 BACKGROUND

Public Law 101-510, Section 1405 (31 U.S.C. 1552), "Procedure for appropriation accounts available for definite periods," stipulates the following:

"On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose."

1503 REPORTING OF EXPIRED TREASURY ACCOUNTS THAT ARE BEING CLOSED

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF 133 Report on Budget Execution before the Treasury Appropriation Fund Symbol (TAFS) is closed. Once an amount is reported as canceled, it should not be reported again. Note: Technically, TAFSs are "closed," while appropriations and balances are "canceled."

150301. Cancellations of Unobligated Balances. On the final, September 30 SF 133 before a TAFS will be closed, all unobligated balances must be presented as canceled, i.e., as a negative (–) on the SF 133 line 6A, "Permanently not available, cancellations of expired and no-year TAFSs."

On all SF 133s, other than the final September 30 SF 133 before a TAFS will be closed, recoveries of prior year obligations should be shown on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations to the expired unobligated balance should be shown on line 10D, "Unobligated balance not available, other."

150302. Cancellations of obligated balances. When a TAFS is required to be canceled, any remaining obligated balance must be canceled by doing the following:

A. Include it as a cancellation (a positive number) on SF 133 line 4A, "Recoveries of prior year obligations, actual."

B. Include it as a write-off (a negative number) on SF 133 line 6A, "Permanently not available, cancellations of expired and no-year accounts."

Reduce the obligated balance, SF 133 line 14A, "Obligated balance, net, end of year period, accounts receivable," to zero.

CHAPTER 16**HERITAGE ASSET REPORTING**1601 GENERAL

This chapter sets forth reporting policies and procedures for heritage asset reporting.

1602 REQUIREMENTS

160201. Stewardship. The Treasury Financial Management Service (FMS) [FMS TFM Volume I, Appendix 4](#) provides detailed instructions for stewardship and heritage asset reporting requirements. Stewardship land is land that is not included in general Property, Plant and Equipment (PP&E) and does not have an identifiable cost. Heritage asset is any personal property that is retained by NASA because of its historic, cultural, educational, or artistic value as opposed to its current usefulness to carrying out the mission of the agency.

Section A

Stewardship Land — List the categories for stewardship land. For each category of stewardship land, provide number of units for the following: (Statements of Federal Financial Accounting Standards No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of physical units acquired during the year	X	X
2. Number of physical units withdrawn during the year	X	X
3. Number of physical units at the end of the year	X	X

Section B

List the categories for stewardship land. For each category of stewardship land, provide cost acquired: (SFFAS No. 8, par. 81)

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Cost of stewardship land acquired	X	X

Provide the following information for each category of stewardship land:

1. Method of acquisition
2. Method of withdrawal
3. Predominate use of stewardship land
4. Condition of stewardship land
5. A discussion of the major issues if condition or deferred maintenance is reported.

160202. Heritage Assets.

Section A

For each type of heritage assets, provide the following information:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
Collection-type heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Natural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X
Cultural heritage asset		
1. Number of physical units added during the fiscal year	X	X
2. Number of physical units withdrawn during the fiscal year	X	X
3. Number of heritage assets as of the end of the fiscal year	X	X

Section B

For each type of heritage assets, provide the cost of the assets acquired:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Collection type	X	X
2. Natural	X	X
3. Cultural heritage	X	X

Section C

Collection-Type — Provide the following information for collection-type heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Number of objects for public exhibition at the Smithsonian	X	X
2. Number of items at the Library of Congress	X	X
3. Cubic feet of records at the National Archives	X	X

Section D

Natural — Provide the following information for natural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Acres of wilderness areas managed by the Department of the Interior (DOI)	X	X
2. Acres of wilderness areas in the United States	X	X
3. Miles of scenic rivers managed by DOI	X	X
4. Miles of scenic rivers in the United States	X	X
5. Number of natural landmarks managed by the National Park Service	X	X

6. Number of natural landmarks managed by the Bureau of Land Management	X	X
7. Number of natural landmarks managed by Fish and Wildlife Service	X	X
8. Number of national forests managed by the U.S. Forest Service	X	X
9. Number of national grasslands managed by the U.S. Forest Service	X	X
10. Acres of public land with national grasslands	X	X

Section E

Cultural — Provide the following information for cultural heritage assets:

	<u>Fiscal 2004</u>	<u>Fiscal 2003</u>
1. Historic sites and structures encompassed by U.S. Forest Service land	X	X
2. American military cemeteries on foreign soil managed by the American Battle Monuments Commission	X	X
3. Stand alone memorials managed by the American Battle Monuments Commission	X	X
4. Archeological sites managed by the National Park Service	X	X
5. Archeological sites managed by the other bureaus in DOI	X	X

Provide the following information as it relates to each type of heritage assets: (SFFAS No. 8, par. 50)

Section F

Collection-Type — Provide the following information for collection-type heritage assets:

1. Description of methods of acquisition of collection-type assets
2. Description of methods of withdrawal of collection-type assets
3. Condition of collection-type assets

Section G

Natural — Provide the following information for natural heritage assets:

1. Description of methods of acquisition of natural heritage assets
2. Description of methods of withdrawal of natural heritage assets
3. Condition of natural heritage assets

Section H

Cultural — Provide the following information for cultural heritage assets:

1. Description of methods of acquisition of cultural heritage assets
2. Description of methods of withdrawal of cultural heritage assets
3. Condition of cultural heritage assets

CHAPTER 17**REPORT ON CONTRACTUAL RESEARCH AND DEVELOPMENT SERVICES FROM
THE PRIVATE SECTOR**1701 GENERAL

The Report on Contractual Research and Development Services from The Private Sector resulted from a Department of Commerce memorandum, dated April 20, 1984, that requested NASA to submit a quarterly report reflecting the costs and disbursements for the purchase of contractual research and development services from the private sector. Contractual research and development services are contracts negotiated which result in the purchase of actual research and/or development efforts. This data supports the Commerce economic activity analysis in estimating the Gross National Product for the United States.

1702 REQUIREMENTS

The data reported reflects direct (appropriated) and reimbursable program activities under the NASA appropriations. The amounts reported are in thousands of dollars. The report is prepared in memorandum form by NASA Headquarters, Office of the Chief Financial Officer (OCFO), from the FACS system.

1703 DUE DATE

This report shall be submitted on a quarterly basis

1704 SUBMISSION

This report shall be submitted to the following address at the Department of Commerce:

U.S. Department of Commerce
BAE, BE-57
1441 L Street, NW
Washington, DC 20230-0001

CHAPTER 18**CERTIFICATION OF OBLIGATIONS****1801 GENERAL**

The Certification of Obligations report is required by Public Law 663, Section 1311, as amended.

1802 REQUIREMENTS

Center Deputy Chief Financial Officers must submit the Certification of Obligations in letter format to the Office of the Chief Financial Officer (OCFO), NASA Headquarters. The certification should read:

"As the Deputy Chief Financial Officer, Finance (DCFO (F)) for
_____ (Center) _____ I certify that the amounts for
_____ (Center) _____ recorded as obligations in SAP as of
September 30, 20xx, are supported by documentary evidence as
required by USC Title 31, Chapter 15, Section 1501."

1803 DUE DATE

The Certification of Obligations is as of September 30. The due date for certification will be prescribed annually in the Financial Statement Checklist.